

Financial Reports



NAWS Accounting & Finances

Although we were fundamentally successful with our overall financial performance last year, it was the most difficult year from a Human Resource perspective we have ever encountered. Having the entire experience of the first embezzlement in our history coupled with the loss of key financial personnel—both through termination and medical reasons—created a massive challenge in the Accounting Department. As we previously reported, we recovered all of the embezzled funds minus the deductible on our insurance policy, and one of our absent key accounting personnel has returned.

The last six years have been a process of changing from a system of multiple entities with separate financial information to one entity with consolidated finances. The process has not been without its challenges, and to some degree we are still working out some of the details of that complicated transition. However, we are pleased with the fact that we have actually completed an entire two-year cycle, 2000–2002, which has helped us to see even more clearly some of the things left to do in this massive process of organizational change.

When we first created this system in 1998, we recognized that it would be necessary to find a way to provide financial information in a format that was simplified so any reader could understand the information presented. This led us to create a financial report that is based upon actual income and expense as compared to the budget adopted. We thought this would be the most reasonable way to provide financial information so that it was understandable by the vast majority of people. We have had some success with this; however, as we have progressed through this transition it is becoming increasingly apparent to us that we may have to make some changes to the way we report financial information.

This was made very clear to us when we had to address the impact of the 29th and 30th World Conventions in our financial data. General accepted accounting practices requires that income collected in the years before the convention is actually held be called *Deferred Income*, and that it continues to show up on our *Balance Sheet* as *Deferred Income* until the year when the convention actually happens. Those income entries are then transferred over to the *Income Statement* as *Earned Income*. Couple this reality with the fact that our fiscal year ends on 30 June, and what we ended up with was no practical way to show all of NAWS, compared to budget, in a simple way without creating some handmade financial statement.

Given that we just lived through some significant difficulties in our Accounting Department, we did not believe that hand-generated reports were the solution to this reporting challenge. It was obvious to us that the financial reports needed to be generated by our accounting system automatically so that if key personnel were not available, we could still provide simplified financial information from our system.

All of this has taken us to the place of having to make some changes to our reporting. The primary change will be that comparisons to the adopted budget will no longer allow for people to compare previous year's financial activity to the current activity. As a result, we are changing the look and feel of our financial reports. It is likely that our 2002-2004 budget and those to follow will also take on some changes in appearance.

We want to take this opportunity to thank all of you who have contacted the office over the course of the last year and voiced your support. It has been one of the most difficult years in our history but now, having come out the other end of an extremely difficult human resource year, we certainly have become stronger as a result of the struggle.

WCNA-29

Even though this report covers the period of July 2001 to June 2002, we decided to include some financial information about the World Convention in Atlanta, which occurred on the Fourth of July weekend. As noted in the summary in this report, we did better than expected as compared to the budget. However, we have to remind you that what is not factored into this summary is the overhead allocations for Events that are in excess of \$260,000 per year. The summary just shows the performance of the Atlanta event itself compared to the Event budget.

The financial performance of WCNA-29 only acts to help ensure that sufficient resources are available for WCNA-30 and future world conventions. As we move into the future, the general costs associated with the convention will demand higher and higher expense allocations for things like facilities, sound systems, and transportation.

We want to take this opportunity to thank all of our members who may have experienced some frustrating circumstances at WCNA-29 and to assure you that we will continue to invest resources in trying to improve the convention experience for all attendees.



NARCOTICS ANONYMOUS WORLD SERVICES
COMBINED STATEMENT OF CASH FLOWS JULY 1, 2000 TO JUNE 30, 2002

OPERATING ACTIVITIES:

RETAINED EARNINGS 2000 - 2002 \$ 745,119

OPERATING ACCOUNTS:

ACCOUNTS RECEIVABLE	\$	75,885
INVENTORY	\$	(132,273)
PREPAYMENTS	\$	(633,165)
INSURANCE: FRAUD CLAIM PENDING	\$	(292,801)
DEPOSITS	\$	(40,857)
ACCOUNTS PAYABLE	\$	114,188
CONVENTION DEFERRED INCOME	\$	<u>897,281</u>

OPERATING ACCOUNTS \$ (11,742)

NET CASH OPERATING ACTIVITIES \$ 733,377

INVESTING ACTIVITIES:

FIXED ASSETS:

COMPUTER EQUIPMENT	\$	(126,213)
DIES, MOLDS & PLATES	\$	(5,535)
FURNITURE	\$	(26,701)
LEASEHOLD IMPROVEMENTS	\$	(57,820)
OFFICE EQUIPMENT	\$	(55,287)
LESS: ACCUMULATED DEPRECIATION	\$	<u>172,553</u>

FIXED ASSETS \$ (99,003)

OTHER INVESTING ACTIVITIES:

TRADEMARKS & COPYRIGHTS	\$	(75,091)
DATABASE SOFTWARE	\$	(205,926)
LESS: ACCUMULATED AMORTIZATION	\$	150,336
DATABASE UPGRADE LOAN	\$	<u>(95,833)</u>

OTHER INVESTING ACTIVITIES \$ (226,514)

NET CASH INVESTING ACTIVITIES \$ (325,517)

NET INCREASE/DECREASE IN CASH	\$	407,860
CASH BEGINNING OF YEAR JULY 1, 2000	\$	<u>1,409,604</u>

CASH END OF YEAR JUNE 30, 2002 \$ 1,817,464

NARCOTICS ANONYMOUS WORLD SERVICES
COMBINED BALANCE SHEET YEAR ENDED JUNE 30, 2002

CURRENT ASSETS

COMBINED CASH ON HAND	\$ 11,262	
BANK ACCOUNTS:		
WSO CHATSWORTH OPERATING	\$ 414,852	
WSO CHATSWORTH RESERVES	\$ 695,895	
WSO CANADA OPERATING	\$ 284,238	
WSO CANADA RESERVES	\$ 167,532	
WSO EUROPE OPERATING	\$ 43,988	
WSO EUROPE RESERVES	\$ 199,697	
TOTAL WSO OPERATING ACCOUNTS	\$ 754,340	
TOTAL WSO RESERVE ACCOUNTS	<u>\$ 1,063,124</u>	
TOTAL CASH ACCOUNTS		\$ 1,817,464
WSO-CHATSWORTH ACCOUNTS RECEIVABLE	\$ 480,234	
WSO-CANADA ACCOUNTS RECEIVABLE	\$ 27,840	
WSO-EUROPE ACCOUNTS RECEIVABLE	\$ 18,226	
ALLOWANCE FOR DOUBTFUL ACCTS	\$ (12,381)	
EMPLOYEE EXCHANGE & ADVANCE	<u>\$ 3,589</u>	
TOTAL ACCOUNTS RECEIVABLE		\$ 517,508
COMBINED INVENTORY	\$ 562,840	
WSO-CANADA PREPAID RENT	\$ 4,933	
PREPAID INSURANCE	\$ 18,651	
PREPAID CONVENTION EXPENSES	\$ 588,135	
DEPOSITS	\$ 69,253	
CLEARING ACCOUNT	\$ 37,933	
FRAUD CLAIM PENDING ACCOUNT	<u>\$ 292,801</u>	
TOTAL INVENTORY, PREPAYMENTS, DEPOSITS		<u>\$ 1,574,546</u>
TOTAL CURRENT ASSETS		\$ 3,909,518

FIXED ASSETS

COMPUTER EQUIPMENT	\$ 583,518	
DUPLICATING EQUIPMENT	\$ 9,977	
OFFICE EQUIPMENT	\$ 192,208	
FURNITURE	\$ 97,261	
LEASEHOLD IMPROVEMENTS	\$ 544,163	
LESS: ACCUMULATED DEPRECIATION	<u>\$ (1,132,255)</u>	
TOTAL FIXED ASSETS		\$ 294,872

OTHER ASSETS

TRADEMARKS & COPYRIGHTS	\$ 319,275	
DIES, MOLDS, & PLATES	\$ 29,128	
MEI DATA BASE SOFTWARE	\$ 477,401	
LESS: ACCUMULATED AMORTIZATION	<u>\$ (299,515)</u>	
TOTAL OTHER ASSETS		<u>\$ 526,289</u>
TOTAL ASSETS		<u><u>\$ 4,730,679</u></u>

LIABILITIES AND FUND BALANCE

ACCOUNTS PAYABLE	\$ 429,023	
PREPAID OPEN ORDERS	\$ -	
VACATION PAYABLE	\$ 66,327	
SALARIES PAYABLE	\$ 36,294	
SALES TAX PAYABLE	\$ (52)	
GOODS & SERVICES TAX PAYABLE (CANADA)	\$ 2,413	
WSO DATABASE UPGRADE LOAN	\$ 133,333	
DEFERRED CONVENTION INCOME	<u>\$ 938,355</u>	
TOTAL LIABILITIES		<u>\$ 1,605,693</u>
TOTAL LIABILITIES		\$ 1,605,693
FUND BALANCE	\$ 2,379,867	
RETAINED EARNINGS FROM 2000 - 2002	<u>\$ 745,119</u>	
TOTAL FUND BALANCE		<u>\$ 3,124,986</u>
TOTAL LIABILITIES AND FUND BALANCE		<u><u>\$ 4,730,679</u></u>

NARCOTICS ANONYMOUS WORLD SERVICES, INC.

ADOPTED BUDGET FOR YEARS 2000 - 2002

INCOME						
	Income Statement July 2000 to June 2001	Approved Budget July 2000 to June 2001	Income Statement July 2001 to June 2002	Approved Budget July 2001 to June 2002	Consolidated 2000 to 2002	Consolidated Budget 2000 to 2002
FELLOWSHIP DONATIONS						
BREAKDOWN BY DONOR TYPE						
Members	\$ 16,262	\$ 9,915	\$ 7,658	\$ 10,609	\$ 23,920	\$ 20,524
Groups	\$ 30,571	\$ 25,582	\$ 39,792	\$ 27,372	\$ 70,363	\$ 52,954
Areas	\$ 54,957	\$ 77,167	\$ 70,455	\$ 82,569	\$ 125,412	\$ 159,736
Regions	\$ 472,938	\$ 415,757	\$ 389,432	\$ 444,860	\$ 862,370	\$ 860,617
Events/Conventions	\$ 36,436	\$ 8,835	\$ 61,223	\$ 9,453	\$ 97,659	\$ 18,288
Zonal & Other Forums	\$ 1,523	\$ 6,668	\$ 1,422	\$ 7,135	\$ 2,945	\$ 13,803
Subtotal	\$ 612,687	\$ 543,924	\$ 569,982	\$ 581,998	\$ 1,182,669	\$ 1,125,922
RECOVERY LITERATURE INCOME	2000 to 2001	2000 to 2001	2001 to 2002	2001 to 2002	2000 to 2002	2000 to 2002
BASIC TEXT: Hardcover English	\$ 1,648,256	\$ 1,709,184	\$ 1,686,956	\$ 1,751,913	\$ 3,335,212	\$ 3,461,097
Basic Text: Translated	\$ 125,925	\$ 122,687	\$ 121,117	\$ 125,754	\$ 247,042	\$ 248,441
BASIC TEXT-SOFTBOUND	\$ 569,919	\$ 476,409	\$ 461,603	\$ 488,319	\$ 1,031,522	\$ 964,728
JUST FOR TODAY	\$ 623,279	\$ 535,398	\$ 612,695	\$ 548,783	\$ 1,235,974	\$ 1,084,181
IT WORKS: HOW & WHY	\$ 527,289	\$ 527,465	\$ 532,940	\$ 540,651	\$ 1,060,229	\$ 1,068,116
STEP WORKING GUIDES	\$ 508,265	\$ 583,924	\$ 561,794	\$ 598,522	\$ 1,070,059	\$ 1,182,446
OTHER RECOVERY LITERATURE	\$ 1,096,400	\$ 1,066,152	\$ 1,178,173	\$ 1,092,805	\$ 2,274,573	\$ 2,158,957
Subtotal	\$ 5,099,333	\$ 5,021,219	\$ 5,155,278	\$ 5,146,747	\$ 10,254,611	\$ 10,167,966
OTHER INVENTORY INCOME	2000 to 2001	2000 to 2001	2001 to 2002	2001 to 2002	2000 to 2002	2000 to 2002
MEDALLIONS	\$ 437,858	\$ 424,034	\$ 474,443	\$ 434,635	\$ 912,301	\$ 858,669
KEY TAGS & CHIPS	\$ 725,497	\$ 731,138	\$ 819,273	\$ 749,417	\$ 1,544,770	\$ 1,480,555
NON-FIPT INFORMATION BOOKLETS	\$ 43,604	\$ 35,292	\$ 46,894	\$ 36,175	\$ 90,498	\$ 71,467
MISCELLANEOUS	\$ 553	\$ 2,277	\$ 1,085	\$ 2,334	\$ 1,638	\$ 4,611
HANDBOOKS	\$ 49,821	\$ 50,325	\$ 51,233	\$ 51,583	\$ 101,054	\$ 101,908
SPECIALTY ITEMS	\$ 36,960	\$ 27,802	\$ 31,155	\$ 28,497	\$ 68,115	\$ 56,299
PI PRODUCTS	\$ 1,972	\$ 1,462	\$ 1,440	\$ 1,499	\$ 3,412	\$ 2,961
AUDIO MATERIALS	\$ 50,056	\$ 29,335	\$ 33,973	\$ 30,069	\$ 84,029	\$ 59,404
GROUP/AREA MATERIALS	\$ 57,603	\$ 58,519	\$ 95,683	\$ 59,982	\$ 153,286	\$ 118,501
MIRACLES HAPPEN	\$ 28,900	\$ 32,837	\$ 38,851	\$ 8,800	\$ 67,751	\$ 41,637
Subtotal	\$ 1,432,824	\$ 1,393,021	\$ 1,594,030	\$ 1,402,991	\$ 3,026,854	\$ 2,796,012
SHIPPING	\$ 253,259	\$ 228,473	\$ 271,490	\$ 228,473	\$ 524,749	\$ 456,946
DISCOUNTS & ALLOWANCES	\$ (987,228)	\$ (1,071,355)	\$ (1,027,543)	\$ (1,091,174)	\$ (2,014,771)	\$ (2,162,529)
Developmental Subsidies & Allowances	\$ (158)	\$ (52,257)	\$ (315)	\$ (51,000)	\$ (473)	\$ (103,257)
Subtotal	\$ (734,127)	\$ (895,139)	\$ (756,368)	\$ (913,701)	\$ (1,490,495)	\$ (1,808,840)
Literature income less discounts and allowances	\$ 5,798,030	\$ 5,519,101	\$ 5,992,940	\$ 5,636,037	\$ 11,790,970	\$ 11,155,138
EVENT INCOME	Income Statement July 2000 to June 2001	Approved Budget July 2000 to June 2001	Income Statement July 2001 to June 2002	Approved Budget July 2001 to June 2002	Consolidated 2000 to 2002	Consolidated Budget 2000 to 2002
UNITY DAY						
DONATIONS	\$ 280	\$ -	\$ 2,522	\$ 2,909	\$ 2,802	\$ 2,909
ACTIVITY INCOME	\$ 6,955	\$ -	\$ 11,399	\$ 16,724	\$ 18,354	\$ 16,724
MERCHANDISE	\$ -	\$ -	\$ 12,355	\$ 13,976	\$ 12,355	\$ 13,976
WCNA 28						
REGISTRATION	\$ 40,265	\$ 32,000	\$ -	\$ -	\$ 40,265	\$ 32,000
SPECIAL EVENTS	\$ 14,250	\$ 10,000	\$ -	\$ -	\$ 14,250	\$ 10,000
NEWCOMER DONATIONS	\$ 2,616	\$ 1,000	\$ -	\$ -	\$ 2,616	\$ 1,000
MERCHANDISE	\$ 43,699	\$ 99,000	\$ -	\$ -	\$ 43,699	\$ 99,000
OTHER SALES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REBATES (includes Unity Day hotel rebate)	\$ 11,600	\$ 34,800	\$ -	\$ 10,059	\$ 11,600	\$ 44,859
Subtotal	\$ 119,665	\$ 176,800	\$ 26,276	\$ 43,668	\$ 145,941	\$ 220,468
WCNA-29						
REGISTRATION	\$ -	\$ -	\$ -	\$ 200,912	\$ -	\$ 200,912
SPECIAL EVENTS	\$ -	\$ -	\$ -	\$ 181,800	\$ -	\$ 181,800
NEWCOMER DONATIONS	\$ -	\$ -	\$ -	\$ 13,600	\$ -	\$ 13,600
MERCHANDISE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER SALES	\$ -	\$ -	\$ -	\$ 48,000	\$ -	\$ 48,000
REBATES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ -	\$ -	\$ -	\$ 444,312	\$ -	\$ 444,312
MISCELLANEOUS INCOME	2000 to 2001	2000 to 2001	2001 to 2002	2001 to 2002	2000 to 2002	2000 to 2002
LICENSED VENDOR PAYMENTS	\$ 14,832	\$ 12,257	\$ 12,424	\$ 12,257	\$ 27,256	\$ 24,514
INTEREST	\$ 39,537	\$ 14,552	\$ 22,430	\$ 14,552	\$ 61,967	\$ 29,104
MISCELLANEOUS	\$ 46,742	\$ 38,874	\$ 6,344	\$ 43,874	\$ 53,086	\$ 82,748
Subtotal	\$ 101,111	\$ 65,683	\$ 41,198	\$ 70,683	\$ 142,309	\$ 136,366

TOTAL INCOME ALL SOURCES	\$ 6,631,493	\$ 6,305,508	\$ 6,630,396	\$ 6,776,698	\$ 13,261,889	\$ 13,082,206
NAWS EXPENSE						
LITERATURE PRODUCTION & DISTRIBUTION	Income Statement July 2000 to June 2001	Approved Budget July 2000 to June 2001	Income Statement July 2001 to June 2002	Approved Budget July 2001 to June 2002	Consolidated 2000 to 2002	Consolidated Budget 2000 to 2002
FIXED OPERATIONAL EXPENSES						
BASIC TEXT: HARD COVER - English	\$ 293,736	\$ 295,145	\$ 286,361	\$ 281,089	\$ 580,097	\$ 576,234
Basic Text-Translated	\$ 42,078	\$ 36,730	\$ 35,860	\$ 34,981	\$ 77,938	\$ 71,711
BASIC TEXT-SOFTBOUND	\$ 62,949	\$ 50,403	\$ 41,265	\$ 48,002	\$ 104,214	\$ 98,405
JUST FOR TODAY	\$ 86,200	\$ 74,761	\$ 75,871	\$ 71,201	\$ 162,071	\$ 145,962
IT WORKS: HOW & WHY	\$ 126,803	\$ 114,309	\$ 112,087	\$ 108,866	\$ 238,890	\$ 223,175
STEP WORKING GUIDES	\$ 102,541	\$ 104,313	\$ 103,677	\$ 99,345	\$ 206,218	\$ 203,658
OTHER RECOVERY LITERATURE	\$ 230,510	\$ 270,325	\$ 255,995	\$ 257,452	\$ 486,505	\$ 527,777
Subtotal	\$ 944,817	\$ 945,986	\$ 911,116	\$ 900,936	\$ 1,855,933	\$ 1,846,922
OTHER INVENTORY EXPENSE	2000 to 2001	2000 to 2001	2001 to 2002	2001 to 2002	2000 to 2002	2000 to 2002
MARKETING	\$ 76,502	\$ 71,620	\$ 61,329	\$ 68,209	\$ 137,831	\$ 139,829
MEDALLIONS	\$ 73,324	\$ 74,536	\$ 70,668	\$ 70,986	\$ 143,992	\$ 145,522
KEY TAGS & CHIPS	\$ 181,809	\$ 192,034	\$ 198,148	\$ 182,890	\$ 379,957	\$ 374,924
NON-FIPT INFORMATION BOOKLETS	\$ 23,580	\$ 19,247	\$ 27,066	\$ 18,330	\$ 50,646	\$ 37,577
MISCELLANEOUS	\$ 805	\$ 5,003	\$ 1,125	\$ 4,765	\$ 1,930	\$ 9,768
HANDBOOKS	\$ 14,583	\$ 11,184	\$ 15,275	\$ 10,651	\$ 29,858	\$ 21,835
SPECIALTY ITEMS	\$ 12,488	\$ 9,830	\$ 10,986	\$ 9,362	\$ 23,474	\$ 19,192
PI PRODUCTS	\$ 986	\$ 780	\$ 960	\$ 743	\$ 1,946	\$ 1,523
AUDIO MATERIALS	\$ 21,172	\$ 15,047	\$ 16,976	\$ 14,330	\$ 38,148	\$ 29,377
GROUP/AREA MATERIALS	\$ 24,054	\$ 30,689	\$ 36,182	\$ 31,823	\$ 60,236	\$ 62,512
MIRACLES HAPPEN	\$ 3,519	\$ 9,851	\$ 5,529	\$ 2,640	\$ 9,048	\$ 12,491
IN HOUSE PRODUCTION	\$ 69,616	\$ 91,500	\$ 58,703	\$ 91,500	\$ 128,319	\$ 183,000
TRANSLATIONS	\$ 11,612	\$ 21,294	\$ 26,603	\$ 22,359	\$ 38,215	\$ 43,653
SHIPPING	\$ 275,779	\$ 230,743	\$ 298,852	\$ 219,755	\$ 574,631	\$ 450,498
SALES TAX EXPENSE	\$ -	\$ 51,603	\$ -	\$ 49,146	\$ -	\$ 100,749
INVENTORY ADJUSTMENT	\$ -	\$ (18,081)	\$ -	\$ (17,220)	\$ -	\$ (35,301)
Subtotal	\$ 789,829	\$ 816,880	\$ 828,402	\$ 780,269	\$ 1,618,231	\$ 1,597,149
LEGAL	\$ 28,005	\$ 123,803	\$ 32,333	\$ 73,803	\$ 60,338	\$ 197,606
TRAVEL	\$ 7,912	\$ 6,200	\$ 3,229	\$ 389	\$ 11,141	\$ 6,589
ACCOUNTING	\$ 3,913	\$ 30,388	\$ 30,583	\$ 30,388	\$ 34,496	\$ 60,776
PERSONNEL <i>Includes amount budgeted to variable projects</i>	\$ 814,706	\$ 675,372	\$ 852,777	\$ 691,174	\$ 1,667,483	\$ 1,366,546
OVERHEAD	\$ 279,940	\$ 278,931	\$ 376,895	\$ 264,682	\$ 656,835	\$ 543,613
TECHNOLOGY	\$ 36,933	\$ 52,843	\$ 54,441	\$ 45,514	\$ 91,374	\$ 98,357
Subtotal	\$ 1,171,409	\$ 1,167,537	\$ 1,350,258	\$ 1,105,950	\$ 2,521,667	\$ 2,273,487
Total Literature Production	\$ 2,906,055	\$ 2,930,403	\$ 3,089,776	\$ 2,787,155	\$ 5,995,831	\$ 5,717,558
WORLD SERVICE CONFERENCE SUPPORT	Income Statement July 2000 to June 2001	Approved Budget July 2000 to June 2001	Income Statement July 2001 to June 2002	Approved Budget July 2001 to June 2002	Consolidated 2000 to 2002	Consolidated Budget 2000 to 2002
PUBLICATIONS	\$ 12,862	\$ 75,000	\$ 34,105	\$ 96,000	\$ 46,967	\$ 171,000
WORLD SERVICE CONFERENCE	\$ -	\$ -	\$ 111,919	\$ 120,000	\$ 111,919	\$ 120,000
Delegate Funding (Variable Expense)	\$ -	\$ -	\$ 130,000	\$ 150,000	\$ 130,000	\$ 150,000
WORLD BOARD	\$ 169,620	\$ 250,550	\$ 162,283	\$ 213,800	\$ 331,903	\$ 464,350
HUMAN RESOURCE PANEL	\$ 19,387	\$ 10,500	\$ 19,155	\$ 26,500	\$ 38,542	\$ 37,000
WSC CO-FACILITATOR	\$ -	\$ 1,500	\$ 1,270	\$ 2,750	\$ 1,270	\$ 4,250
TRAVEL	\$ 94	\$ -	\$ 271	\$ 41,000	\$ 365	\$ 41,000
LEGAL	\$ -	\$ (84)	\$ -	\$ (84)	\$ -	\$ (168)
ACCOUNTING	\$ 2,878	\$ 13,237	\$ 6,521	\$ 13,237	\$ 9,399	\$ 26,474
PERSONNEL <i>Includes amount budgeted to variable projects</i>	\$ 550,091	\$ 509,145	\$ 576,954	\$ 544,785	\$ 1,127,045	\$ 1,053,930
OVERHEAD	\$ 178,087	\$ 205,631	\$ 253,437	\$ 199,610	\$ 431,524	\$ 405,241
TECHNOLOGY	\$ 23,849	\$ 34,020	\$ 36,506	\$ 34,020	\$ 60,355	\$ 68,040
Subtotal	\$ 956,868	\$ 1,099,499	\$ 1,332,421	\$ 1,441,618	\$ 2,289,289	\$ 2,541,117
Variable Expense	2000 to 2001	2000 to 2001	2001 to 2002	2001 to 2002	2000 to 2002	2000 to 2002
World Service Meeting	\$ 190	\$ -	\$ 31,576	\$ 56,375	\$ 31,766	\$ 56,375
Worldwide Workshops	\$ 16,928	\$ 40,000	\$ 120,780	\$ 88,400	\$ 137,708	\$ 128,400
Recovery Literature Option - Y	\$ 21,508	\$ 40,000	\$ 31,515	\$ 62,500	\$ 53,023	\$ 102,500
Standards for WS Communications	\$ 2,835	\$ 16,500	\$ -	\$ 13,250	\$ 2,835	\$ 29,750
Service Material	\$ 133	\$ 15,450	\$ -	\$ 15,450	\$ 133	\$ 30,900
Historical Data Collection	\$ 320	\$ 20,000	\$ -	\$ 33,125	\$ 320	\$ 53,125

	Subtotal	\$ 41,914	\$ 131,950	\$ 183,871	\$ 269,100	\$ 225,785	\$ 401,050
Total World Service Conference Support		\$ 998,782	\$ 1,231,449	\$ 1,516,292	\$ 1,710,718	\$ 2,515,074	\$ 2,942,167
FELLOWSHIP DEVELOPMENT		Income Statement July 2000 to June 2001	Approved Budget July 2000 to June 2001	Income Statement July 2001 to June 2002	Approved Budget July 2001 to June 2002	Consolidated 2000 to 2002	Consolidated Budget 2000 to 2002
	FIXED OPERATIONAL EXPENSES						
PUBLICATIONS	\$	140,879	\$ 104,000	\$ 139,152	\$ 143,750	\$ 280,031	\$ 247,750
FELLOWSHIP SUPPORT	\$	80,010	\$ 94,700	\$ 27,494	\$ 99,435	\$ 107,504	\$ 194,135
PROFESSIONAL EVENTS	\$	62,680	\$ 21,500	\$ 21,687	\$ 18,459	\$ 84,367	\$ 39,959
DEVELOPMENTAL LITERATURE	\$	279,053	\$ 105,000	\$ 247,004	\$ 99,173	\$ 526,057	\$ 204,173
LEGAL	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
ACCOUNTING	\$	3,798	\$ 18,021	\$ 9,724	\$ 18,021	\$ 13,522	\$ 36,042
PERSONNEL <i>Includes amount budgeted to variable projects</i>	\$	727,020	\$ 671,402	\$ 765,082	\$ 718,400	\$ 1,492,102	\$ 1,389,802
OVERHEAD	\$	229,843	\$ 255,326	\$ 322,234	\$ 255,326	\$ 552,077	\$ 510,652
TECHNOLOGY	\$	31,712	\$ 44,237	\$ 48,735	\$ 44,237	\$ 80,447	\$ 88,474
Subtotal	\$	1,554,995	\$ 1,314,186	\$ 1,581,112	\$ 1,396,801	\$ 3,136,107	\$ 2,710,987
VARIABLE OPERATIONAL EXPENSES							
Information Management	\$	1,402	\$ 25,000	\$ 557	\$ 10,000	\$ 1,959	\$ 35,000
Subtotal	\$	1,402	\$ 25,000	\$ 557	\$ 10,000	\$ 1,959	\$ 35,000
Total Fellowship Development		\$ 1,556,397	\$ 1,339,186	\$ 1,581,669	\$ 1,406,801	\$ 3,138,066	\$ 2,745,987
EVENTS		Income Statement July 2000 to June 2001	Approved Budget July 2000 to June 2001	Income Statement July 2001 to June 2002	Approved Budget July 2001 to June 2002	Consolidated 2000 to 2002	Consolidated Budget 2000 to 2002
	FIXED OPERATIONAL EXPENSES						
MERCHANDISE	\$	1,016	\$ -	\$ -	\$ -	\$ 1,016	\$ -
INVENTORY ADJUSTMENT	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
UNITY DAY	\$	-	\$ -	\$ 33,461	\$ 45,148	\$ 33,461	\$ 45,148
WCNA 28	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
Registration	\$	25,561	\$ 13,018	\$ -	\$ 103	\$ 25,561	\$ 13,121
Special Events	\$	17,445	\$ 14,000	\$ -	\$ -	\$ 17,445	\$ 14,000
Program	\$	21,913	\$ 14,400	\$ -	\$ -	\$ 21,913	\$ 14,400
Support Committee	\$	11,636	\$ 10,875	\$ -	\$ -	\$ 11,636	\$ 10,875
Travel	\$	31,075	\$ 35,000	\$ -	\$ 11,384	\$ 31,075	\$ 46,384
Facilities	\$	15,345	\$ 61,325	\$ -	\$ -	\$ 15,345	\$ 61,325
Merchandise	\$	18,689	\$ 44,000	\$ -	\$ -	\$ 18,689	\$ 44,000
Convention Information	\$	-	\$ 1,000	\$ -	\$ 9,218	\$ -	\$ 10,218
Equipment	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation	\$	-	\$ 2,000	\$ -	\$ 104	\$ -	\$ 2,104
General Shipping	\$	1,102	\$ 2,000	\$ -	\$ -	\$ 1,102	\$ 2,000
Telephone	\$	-	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,000
Subtotal	\$	143,782	\$ 199,618	\$ 33,461	\$ 65,957	\$ 177,243	\$ 265,575
WCNA-29							
Entertainment	\$	-	\$ 1,955	\$ 4,802	\$ 91,800	\$ 4,802	\$ 93,755
Convention Information	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
Program	\$	-	\$ -	\$ 8,115	\$ 34,200	\$ 8,115	\$ 34,200
Arts & Graphics	\$	-	\$ -	\$ -	\$ 44,190	\$ -	\$ 44,190
Administration	\$	-	\$ -	\$ 26,297	\$ 32,175	\$ 26,297	\$ 32,175
Registration	\$	-	\$ -	\$ 35,595	\$ 22,650	\$ 35,595	\$ 22,650
Merchandise	\$	-	\$ -	\$ 33,653	\$ 85,274	\$ 33,653	\$ 85,274
Facilities Expenses	\$	-	\$ -	\$ -	\$ 195,250	\$ -	\$ 195,250
Support Committee	\$	-	\$ -	\$ 4,765	\$ 12,402	\$ 4,765	\$ 12,402
Service Delivery Plan	\$	-	\$ -	\$ 16,783	\$ 17,111	\$ 16,783	\$ 17,111
Subtotal	\$	-	\$ 1,955	\$ 130,010	\$ 535,052	\$ 130,010	\$ 537,007
WCNA-30							
Entertainment	\$	-	\$ -	\$ -	\$ 60,000	\$ -	\$ 60,000
WCNA-31							
Entertainment	\$	-	\$ -	\$ -	\$ 3,500	\$ -	\$ 3,500
LEGAL							
Entertainment	\$	-	\$ -	\$ 306	\$ -	\$ 306	\$ -
ACCOUNTING							
Entertainment	\$	921	\$ 5,484	\$ 2,102	\$ 5,484	\$ 3,023	\$ 10,968
PERSONNEL <i>Includes amount budgeted to variable projects</i>							
Entertainment	\$	175,546	\$ 150,495	\$ 184,674	\$ 161,030	\$ 360,220	\$ 311,525
OVERHEAD							
Entertainment	\$	73,420	\$ 58,743	\$ 92,746	\$ 58,743	\$ 166,166	\$ 117,486
TECHNOLOGY							
Entertainment	\$	7,983	\$ 10,666	\$ 22,848	\$ 10,666	\$ 30,831	\$ 21,332
Subtotal	\$	257,870	\$ 225,388	\$ 302,676	\$ 299,423	\$ 560,546	\$ 524,811
Total Events		\$ 401,652	\$ 426,961	\$ 466,147	\$ 900,432	\$ 867,799	\$ 1,327,393
TOTAL NAWS EXPENSE		\$ 5,862,886	\$ 5,927,999	\$ 6,653,884	\$ 6,805,106	\$ 12,516,770	\$ 12,733,105
Excess Revenue/Expense		\$ 768,607	\$ 377,509	\$ (23,488)	\$ (28,408)	\$ 745,119	\$ 349,101